



2013 Arizona ATS Test

Test: 400-00-7509

Form: 140

Description: Resident, Single, 1 W-2 and Alimony

Forms used

Form 140, W-2 (1), 301, 307, 312, 319, & 332

Other

Refund

Income Information

	<u>Total</u>	<u>Arizona</u>
Wages from W-2 Form	10,200	10,200
Alimony (from last husband)	12,000	
Federal AGI	22,200	

Deductions and Adjustments

	<u>Total</u>	<u>Arizona</u>
AZ Standard Deduction		4,945

Preparer Information

Name = Teresa Taxpro

Firm = H&R Block

Address = 235 Palmer St., Dublin, OH 43017

Phone = 614-659-1505

Self Employed = No

SSN =

EIN = 43-1632899

Arizona Form 140 Resident Personal Income Tax Return

FOR
CALENDAR YEAR
2013

OR FISCAL YEAR BEGINNING MM, DD, YYYY AND ENDING MM, DD, YYYY **66**

82F ☐ Check box 82F if filing under extension

1 Your First Name and Middle Initial BALANCE	Last Name DUE	Enter your SSN(s). 400 00 7509	Your Social Security No.
1 Spouse's First Name and Middle Initial (if box 4 or 6 checked)	Last Name		Spouse's Social Security No.
2 Current Home Address - number and street, rural route 777 YOU PAY WAY		Apt. No.	Daytime Phone (with area code) 94 (928) 400-0500
3 City, Town or Post Office GLOBE	State AZ	ZIP Code 85501	Last Names Used in Prior Year(s)

EXEMPTIONS FILING STATUS	4 <input type="checkbox"/> Married filing joint return	REVENUE USE ONLY. DO NOT MARK IN THIS AREA. 88	
	5 <input type="checkbox"/> Head of household - Enter name of qualifying child or dependent on next line:		
	6 <input type="checkbox"/> Married filing separate return. Enter spouse's name and Social Security No. above.		
	7 <input checked="" type="checkbox"/> Single		
	↓ Enter the number claimed. Do not put a check mark.		
	8 <input type="checkbox"/> Age 65 or over (you and/or spouse)		81 PM
9 <input type="checkbox"/> Blind (you and/or spouse)	80 RCVD		
10 <input type="checkbox"/> Dependents. From page 2, line A2 - do not include self or spouse.			
11 <input type="checkbox"/> Qualifying parents and grandparents. From page 2, line A5.			

12 Federal adjusted gross income (from your federal return)	12 22,200 00
13 Additions to income (from page 2, line B12)	13 27,891 00
14 Subtotal: Add lines 12 and 13, and enter the total	14 50,091 00
15 Subtractions from income (from page 2, line C17 or line C30)	15 17,216 00
16 Net capital gain or (loss): 16A 00 Net long-term capital gain subtraction (from page 2, line D34)	16 00
17 Arizona adjusted gross income. Subtract lines 15 and 16 from line 14, and enter the difference	17 32,875 00
18 Deductions: Check box and enter amount. See instructions 18I <input type="checkbox"/> ITEMIZED 18S <input checked="" type="checkbox"/> STANDARD	18 4,945 00
19 Personal exemptions. See instructions	19 2,100 00
20 Arizona taxable income: Subtract lines 18 and 19 from line 17. If less than zero, enter zero	20 25,830 00
21 Compute the tax using amount on line 20 and Tax Table X, Y or Optional Tax Tables	21 719 00
22 Tax from recapture of credits from Arizona Form 301, Part II, line 36	22 00
23 Subtotal of tax: Add lines 21 and 22	23 719 00
24 Family income tax credit (from worksheet in the instructions)	24 00
25 Credits from Arizona Form 301, Part II, line 69, or Forms 310, 321, 322, and 323 if Form 301 is not required	25 2,650 00
26 Credit type: Enter form number of each credit claimed 26 13,07 13,12 13,19 13,32	
27 Balance of tax: Subtract lines 24 and 25 from line 23. If the sum of lines 24 and 25 is more than line 23, enter zero	27 00
28 Arizona income tax withheld during 2013	28 400 00
29 Arizona estimated tax payments for 2013	29 100 00
30 2013 Arizona extension payment (Form 204)	30 00
31 Increased Excise Tax Credit (from Form 140PTC or worksheet - see instructions)	31 00
32 Property Tax Credit from Form 140PTC	32 00
33 Other refundable credits: Check the box(es); enter the amount 331 <input type="checkbox"/> 308-I 332 <input type="checkbox"/> 342 333 <input type="checkbox"/> 349 334 <input type="checkbox"/> 350	33 00
34 Total payments/refundable credits: Add lines 28 through 33	34 500 00
35 TAX DUE: If line 27 is larger than line 34, subtract line 34 from line 27 and enter amount of tax due. Skip lines 36, 37 and 38	35 00
36 OVERPAYMENT: If line 34 is larger than line 27, subtract line 27 from line 34 and enter amount of overpayment	36 500 00
37 Amount of line 36 to be applied to 2014 estimated tax	37 200 00
38 Balance of overpayment: Subtract line 37 from line 36	38 300 00
39 - 48 Voluntary Gifts to:	
Child Abuse Prevention 41 00 Solutions Teams Assigned to Schools 39 50 00 Arizona Wildlife 40 00	
National Guard Relief Fund 44 00 Domestic Violence Shelter 42 00 Political Gift 43 00	
Veterans' Donations Fund 47 00 Neighbors Helping Neighbors 45 00 Special Olympics 46 00	
I Didn't Pay Enough Fund 48 00	
49 Voluntary Political Gift (check only one): 491 <input type="checkbox"/> Americans Elect 492 <input type="checkbox"/> Democratic 493 <input type="checkbox"/> Green 494 <input type="checkbox"/> Libertarian 495 <input type="checkbox"/> Republican	
50 Estimated payment penalty; MSA penalty; and AZ Long-Term Health Care Savings Account (AZLTHSA) penalty	50 00
51 511 <input type="checkbox"/> Annualized/Other 512 <input type="checkbox"/> Farmer or Fisherman 513 <input type="checkbox"/> Form 221 attached 514 <input type="checkbox"/> MSA Penalty 515 <input type="checkbox"/> AZLTHSA Penalty	
52 Total of lines 39 through 48 and 50	52 50 00
53 REFUND: Subtract line 52 from line 38. If less than zero, enter amount owed on line 54	53 250 00
Direct Deposit of Refund: Check box 53A if your deposit will be ultimately placed in a foreign account; see instructions. 53A <input type="checkbox"/>	
ROUTING NUMBER 98 <input type="checkbox"/> ACCOUNT NUMBER <input type="checkbox"/> C <input type="checkbox"/> Checking or S <input type="checkbox"/> Savings	
54 AMOUNT OWED: Add lines 35 and 52. Make check payable to Arizona Department of Revenue; include SSN on payment. 54	54 00

ONE STAPLE. NO TAPE.

Place any required federal and AZ schedules or other documents after Form 140 page 2; staple to upper left corner.

Your Name (as shown on page 1)	BALANCE DUE	Your Social Security No.
		400-00-7509

If completing Part A, also complete Part C, lines C15 and/or C16 and C17.

A1 List children and other dependents. Do not list yourself or spouse. If more space is needed, attach a separate sheet.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2013

A2 Enter total number of persons listed in A1 here and on the front of this form, box 10; **also complete Part C below**.....

A2	
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A3 a Enter the names of the dependents listed above who do not qualify as your dependent on your federal return:

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b Enter the dependents listed above who were not claimed on your federal return due to education credits:

--	--	--

A4 List qualifying parents and grandparents. If more space is needed, attach a separate sheet. You cannot list the same person here and also on line A1. For information on who is a qualifying parent or grandparent, see instructions.

FIRST AND LAST NAME	SOCIAL SECURITY NO.	RELATIONSHIP	NO. OF MONTHS LIVED IN YOUR HOME IN 2013

A5 Enter total number of persons listed in A4 here and on the front of this form, box 11

A5	
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B6 Non-Arizona municipal interest.....

B6		00	
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B7 Ordinary income portion of lump-sum distributions excluded on your federal return.....

B7		00	
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B8 Total federal depreciation. Also see the instructions for line C22

B8	1,666	00	
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B9 Medical savings account (MSA) distributions. See page 7 of the instructions.....

B9	450	00	
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B10 Reserved

B10			
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B11 Other additions to income. See instructions and attach your own schedule.....

B11	25,775	00	
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B12 Total: Add lines B6 through B11. Enter here and on the front of this form, line 13

B12	27,891	00	
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C13 Exemption: Age 65 or over. Multiply the number in box 8, page 1, by \$2,100

C13		00	
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C14 Exemption: Blind. Multiply the number in box 9, page 1, by \$1,500

C14		00	
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C15 Exemption: Dependents. Multiply the number in box 10, page 1, by \$2,300

C15		00	
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C16 Exemption: Qualifying parents and grandparents. Multiply box 11, page 1, by \$10,000

C16		00	
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C17 Total exemptions: Add lines C13 through C16. **If you have no other subtractions from income, skip lines C18 through C30 and enter the amount on line C17 on Form 140, Page 1, line 15**.....

C17		00	
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C18 Interest on U.S. obligations such as U.S. savings bonds and treasury bills

C18		00	
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C19 Exclusion for federal, Arizona state or local government pensions (up to \$2,500 per taxpayer)

C19		00	
------------	--	----	--

C20 Arizona state lottery winnings included as income on your federal return (up to \$5,000 only).....

C20		00	
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C21 U.S. Social Security or Railroad Retirement Act benefits included as income on your federal return (taxable amount)

C21		00	
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C22 Recalculated Arizona depreciation

C22	1,666	00	
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C23 Certain wages of American Indians

C23		00	
------------	--	----	--

C24 Income tax refund from other states. See instructions.....

C24		00	
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C25 Deposits and employer contributions into MSAs. See page 11 of the instructions

C25		00	
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C26 Adjustment for I.R.C. §179 expense not allowed.....

C26	5,000	00	
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C27 Pay received for active service as a member of the reserves, national guard or the U.S. armed forces

C27		00	
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C28 Net operating loss adjustment. See instructions before you enter any amount here

C28		00	
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C29 Other subtractions from income. See instructions and attach your own schedule

C29	10,550	00	
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C30 Total: Add lines C17 through C29. **Enter here and on the front of this form, line 15**.....

C30	17,216	00	
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D31 Enter the total net short-term capital gain or (loss) included on page 1, line 12.....

D31		00	
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D32 Enter the total net long-term capital gain or (loss). Enter the amount from your worksheet, line 12, column (b)

D32		00	
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D33 Enter the net long-term capital gain from assets acquired after December 31, 2011 (from your worksheet, line 12, column (d))

D33		00	
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D34 Multiply line D33 by 10% (.10). Enter here and on page 1, line 16.....

D34		00	
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I have read this return and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

CLERK

YOUR SIGNATURE _____ DATE _____ OCCUPATION _____

SPOUSE'S SIGNATURE _____ DATE _____ SPOUSE'S OCCUPATION _____

H&R BLOCK

PAID PREPARER'S SIGNATURE _____ DATE _____ FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) _____

235 PALMER ST _____ P22222222
PAID PREPARER'S STREET ADDRESS _____ PAID PREPARER'S TIN _____

DUBLIN _____ OH _____ 43017 _____
PAID PREPARER'S CITY _____ STATE _____ ZIP CODE _____ PAID PREPARER'S PHONE NO. _____

If you are sending a payment with this return, mail to Arizona Department of Revenue, PO Box 52016, Phoenix, AZ, 85072-2016.

If you are expecting a refund or owe no tax, or owe tax but are not sending a payment, mail to Arizona Department of Revenue, PO Box 52138, Phoenix, AZ, 85072-2138.

For the calendar year 2013 or fiscal year beginning MMDD, 2013 and ending MMDD, 20YY.

Attach to your return.

Your Name as shown on Form 140, 140PY, 140NR or 140X BALANCE DUE	Your Social Security Number 400 00 7509
Spouse's Name as shown on Form 140, 140PY, 140NR or 140X (if a joint return)	Spouse's Social Security Number

Part I: Nonrefundable Individual Tax Credits

Enter total available tax credits.

1	Enterprise Zone Credit.....from Form 304 ▶	1		00
2	Environmental Technology Facility Credit.....from Form 305 ▶	2		00
3	Military Reuse Zone Credit.....from Form 306 ▶	3		00
4	Recycling Equipment Credit.....from Form 307 ▶	4	50	00
5	Credit for Increased Research Activities – Individuals.....from Form 308-I ▶	5		00
6	Credit for Taxes Paid to Another State or Country.....from Form 309 ▶	6		00
7	Credit for Solar Energy Devices.....from Form 310 ▶	7		00
8	Agricultural Water Conservation System Credit.....from Form 312 ▶	8	975	00
9	Pollution Control Credit.....from Form 315 ▶	9		00
10	Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets.....from Form 319 ▶	10	725	00
11	Credit for Employment of TANF Recipients.....from Form 320 ▶	11		00
12	Credit for Contributions to Qualifying Charitable Organizations.....from Form 321 ▶	12		00
13	Credit for Contributions Made or Fees Paid to Public Schools.....from Form 322 ▶	13		00
14	Credit for Contributions to Private School Tuition Organizations.....from Form 323 ▶	14		00
15	Agricultural Pollution Control Equipment Credit.....from Form 325 ▶	15		00
16	Credit for Donation of School Site.....from Form 331 ▶	16		00
17	Credits for Healthy Forest Enterprises.....from Form 332 ▶	17	900	00
18	Credit for Employing National Guard Members.....from Form 333 ▶	18		00
19	Motion Picture Credits.....from Form 334 ▶	19		00
20	Credit for Solar Energy Devices – Commercial and Industrial Applications.....from Form 336 ▶	20		00
21	Credit for Investment in Qualified Small Businesses.....from Form 338 ▶	21		00
22	Credit for Water Conservation Systems.....from Form 339 ▶	22		00
23	Credit for Donations to the Military Family Relief Fund.....from Form 340 ▶	23		00
24	Renewable Energy Production Tax Credit.....from Form 343 ▶	24		00
25	Solar Liquid Fuel Credit.....from Form 344 ▶	25		00
26	Credit for New Employment.....from Form 345 ▶	26		00
27	Additional Credit for Increased Research Activities for Basic Research Payments.....from Form 346 ▶	27		00
28	Credit for Qualified Health Insurance Plans.....from Form 347 ▶	28		00
29	Credit for Contributions to Certified School Tuition Organization (for contributions that exceed the allowable credit on AZ Form 323).....from Form 348 ▶	29		00
30	Total Available Tax Credits: Add lines 1 through 29.....	30	2,650	00

Continued on page 2 →



You must attach Form 301 and the corresponding credit forms on which you computed your credit(s) to your individual income tax return.

Your Name (as shown on page 1) BALANCE DUE	Your Social Security Number 400-00-7509
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Part II: Application of Tax Credits and Recapture

Enter tax, recapture tax, and tax credits claimed this taxable year.

31 Tax from Form 140, line 21; or Form 140PY, line 24; or Form 140NR, line 24; or Form 140X, line 27	31	719	00
32 Tax from recapture of Environmental Technology Facility Credit from Form 305, Part V, line 23	32	00	
33 Tax from recapture of Credit for Healthy Forest Enterprises from Form 332, Part XI, line 53, and Part XII, line 59	33	00	
34 Tax from recapture of Credit for Renewable Energy Industry from Form 342, Part V, line 17	34	00	
35 Tax from recapture of Credit for Qualified Facilities from Form 349, Part V, line 17	35	00	
36 Recapture Total: Add lines 32, 33, 34 and 35. Enter here and on Form 140, line 22; or Form 140PY, line 25; or Form 140NR, line 25; or Form 140X, line 28	36		00
37 Subtotal: Add lines 31 and 36	37	719	00
38 Family Income Tax Credit from Form 140, line 24; or Form 140PY, line 27; or Form 140X, line 30	38		00
39 Subtract line 38 from line 37. Enter the difference. If less than zero, enter "zero"	39	719	00

Nonrefundable Tax Credits Claimed

Enter amount of credits actually claimed from Part I.

Enter this amount on Form 140, line 25; or Form 140PY, line 28; or Form 140NR, line 27; or Form 140X, line 31.		
40	Enterprise Zone Credit..... Form 304 ▶ 40	00
41	Environmental Technology Facility Credit (not to exceed 75% of line 37)..... Form 305 ▶ 41	00
42	Military Reuse Zone Credit Form 306 ▶ 42	00
43	Recycling Equipment Credit (not to exceed the lesser of 25% of line 37 or \$5,000)..... Form 307 ▶ 43	50 00
44	Credit for Increased Research Activities – Individuals..... Form 308-I ▶ 44	00
45	Credit for Taxes Paid to Another State or Country..... Form 309 ▶ 45	00
46	Credit for Solar Energy Devices Form 310 ▶ 46	00
47	Agricultural Water Conservation System Credit..... Form 312 ▶ 47	975 00
48	Pollution Control Credit Form 315 ▶ 48	00
49	Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets Form 319 ▶ 49	725 00
50	Credit for Employment of TANF Recipients Form 320 ▶ 50	00
51	Credit for Contributions to Qualifying Charitable Organizations Form 321 ▶ 51	00
52	Credit for Contributions Made or Fees Paid to Public Schools..... Form 322 ▶ 52	00
53	Credit for Contributions to Private School Tuition Organizations..... Form 323 ▶ 53	00
54	Agricultural Pollution Control Equipment Credit..... Form 325 ▶ 54	00
55	Credit for Donation of School Site Form 331 ▶ 55	00
56	Credits for Healthy Forest Enterprises..... Form 332 ▶ 56	900 00
57	Credit for Employing National Guard Members..... Form 333 ▶ 57	00
58	Motion Picture Credits Form 334 ▶ 58	00
59	Credit for Solar Energy Devices – Commercial and Industrial Applications Form 336 ▶ 59	00
60	Credit for Investment in Qualified Small Businesses..... Form 338 ▶ 60	00
61	Credit for Water Conservation Systems..... Form 339 ▶ 61	00
62	Credit for Donations to the Military Family Relief Fund: Enter the smaller of the amount entered on line 23 or line 37 Form 340 ▶ 62	00
63	Renewable Energy Production Tax Credit..... Form 343 ▶ 63	00
64	Solar Liquid Fuel Credit Form 344 ▶ 64	00
65	Credit for New Employment..... Form 345 ▶ 65	00
66	Additional Credit for Increased Research Activities for Basic Research Payments..... Form 346 ▶ 66	00
67	Credit for Qualified Health Insurance Plans..... Form 347 ▶ 67	00
68	Credit for Contributions to Certified School Tuition Organization (for contributions that exceed the maximum allowable credit on AZ Form 323).. Form 348 ▶ 68	00
69	Total Tax Credits Claimed: Add lines 40 through 68. Total cannot be more than line 39. Enter this amount on Form 140, line 25; or Form 140PY, line 28; or Form 140NR, line 27; or Form 140X, line 31.....	69 2,650 00

Recycling Equipment Credit

2013

For the calendar year 2013 or fiscal year beginning MMDDYY and ending MMDDYY.

Attach to your return.

Your Name as shown on Form 140, 140PY, 140NR, 140X BALANCE DUE	Your Social Security Number 400 00 7509
Spouse's Name as shown on Form 140, 140PY, 140NR, 140X	Spouse's Social Security Number

Individual Taxpayers

Laws 2003, Ch. 122, §§ 6 and 11, repealed the individual tax credit (A.R.S. § 43-1076) effective for taxable years beginning from and after December 31, 2002. Individual taxpayers, including individual partners of a partnership, no longer qualify for the recycling equipment credit. A partnership cannot pass the credit through to its individual partners.

However, Laws 2003, Ch. 122, § 10, provides that individual taxpayers may claim carryovers of unused tax credits from taxable years beginning prior to January 1, 2003 for the succeeding 15 taxable years after the unused credit year. You cannot carryover any unused credit related to recycling equipment that had ceased to be recycling equipment or was transferred to another person. **See instructions for additional information.**

Available Credit Carryover

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
1	1998	.00	.00	.00
2	1999	100.00	50.00	50.00
3	2000	.00	.00	.00
4	2001	.00	.00	.00
5	2002	.00	.00	.00
6	Total Available Credit Carryover: Add the amounts on lines 1 through 5 in column (d). Enter the total on line 6 of column (d) and on Form 301, Part I, line 4			50.00

312**Agricultural Water Conservation System Credit****2013**For the calendar year 2013 or fiscal year beginning MMDDYY and ending MMDDYY.***Attach to your return.***

Your Name as shown on Form 140, 140PY, 140NR, 140X, 165 or 120S	Your Social Security or Employer Identification Number
BALANCE DUE	400-00-7509
Spouse's Name as shown on Form 140, 140PY, 140NR, 140X (if a joint return)	Spouse's Social Security Number

Part I: Qualifying Water Conservation System

- 1 Do you have a conservation plan on file and in effect with the United States Department of Agriculture Soil Conservation Service? 1

Yes	No
<input checked="" type="checkbox"/>	<input type="checkbox"/>

If the answer to question 1 is "Yes", enter the following:

2a Date filed 2a 020220052b Location of Soil Conservation Office 2b 677 W MOUNT VERNON WAY
PHOENIX AZ 85032

- 3 Check a box below and indicate the type of change or system installed.

System Changes:

- ☒ Unlined field ditch to concrete lined ditch
- ☐ Unlined field ditch to underground pipeline
- ☐ Unlined field ditch to gated pipes
- ☐ Sloping unleveled surface field to slope on precise grade
- ☐ Sloping surface irrigated field to level basin
- ☐ Sloping field with surface irrigation to sprinkler
- ☐ Surface or sprinkler to trickle (above ground)
- ☐ Surface or sprinkler to subsurface trickle (below ground)
- ☐ Increasing the size of field ditch to provide larger head
- ☐ Unused runoff water to tailwater recovery system
- ☐ Other - Please describe: _____
- _____
- _____
- _____

Part II: Calculation of the Current Taxable Year's Credit

- 4 Total amount of expenses for current taxable year.....
- 5 Total amount of reimbursement.....
- 6 Net amount of qualifying expenses: Subtract line 5 from line 4.....
- 7 Current taxable year's credit: Multiply line 6 by 75% (.75)

4	1,500	00
5	200	00
6	1,300	00
7	975	00

Continued on page 2 →

Your Name (as shown on page 1) BALANCE DUE	Your Social Security or Employer Identification Number 400-00-7509
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Part III: S Corporation – Individual Shareholder's Share of Credit

Complete lines 8 through 10 separately for each individual shareholder. Furnish each individual shareholder with a copy of the completed Form 312.

- 8 Name of individual shareholder: _____
- 9 Individual shareholder's Social Security Number: _____
- 10 Individual shareholder's share of the amount on Part II, line 7 **10**

	00
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Part IV: Partnership – Individual Partner's Share of Credit

Complete lines 11 through 13 separately for each individual partner. Furnish each individual partner with a copy of the completed Form 312.

- 11 Name of individual partner: _____
- 12 Individual partner's Social Security Number: _____
- 13 Individual partner's share of the amount on Part II, line 7 **13**

	00
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Part V: Available Credit Carryover

	(a) Taxable Year from which you are carrying the credit	(b) Original Credit Amount	(c) Amount Previously Used	(d) Available Carryover: Subtract column (c) from column (b).
14	2008	.00	.00	.00
15	2009	.00	.00	.00
16	2010	.00	.00	.00
17	2011	.00	.00	.00
18	2012	.00	.00	.00
19	TOTAL AVAILABLE CARRYOVER00

Part VI: Total Available Credit

- 20** Current year's credit: **20**

975	00
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- Individuals, enter the amount from Part II, line 7.
 - Individual shareholders of an S corporation, enter the amount from Part III, line 10.
 - Individual partners of a partnership, enter the amount from Part IV, line 13.
- 21** Available credit carryover from Part V, line 19, column (d) **21**

	00
--	----
- 22** Total Available Credit: Individuals, add line 20 and line 21. Enter the total here and also on Form 301, Part I, line 8 **22**

975	00
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Credit for Solar Hot Water Heater Plumbing Stub Outs and Electric Vehicle Recharge Outlets

For the calendar year 2013 or fiscal year beginning MM/DD/2013 and ending MM/DD/20YY.

Attach to your return.

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 99T, 120, 120A, 120S, 120X, or 165	Social security or employer identification number
BALANCE DUE	400-00-7509

The houses or dwelling units in which the qualifying installations are made by the builder/taxpayer must be located in Arizona. The credit is in lieu of a deduction for the expenses of installing the solar hot water heater plumbing stub outs and electric vehicle recharge outlets for which the credit is claimed.

Part I Current Taxable Year's Credit Calculation for Taxpayer That Built the House or Dwelling Unit

1 Total allowable credit – from attached Form(s) 319-1, column (h).....	1	225	00
2 Total amount of credit transferred to purchasers or transferees – from attached Form(s) 319-2, column (c)	2		00
3 Current taxable year's credit – subtract line 2 from line 1	3	225	00

Part II Current Taxable Year's Credit for Purchaser or Transferee of the House or Dwelling Unit

4 Total allowable credit – from attached copy of written statement provided by the builder of the house or dwelling unit ..	4	500	00
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Part III S Corporation Credit Elections and Shareholder's Share of Credit

5 The S corporation has made an irrevocable election for the taxable year ending MM DD YYYY to:

(CHECK ONLY ONE BOX)

☐ Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3 (for the taxable year mentioned above);

OR

☐ Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part I, line 3 (for the taxable year mentioned above) through to its shareholders.

Signature

Title

Date

6 The S corporation has made an irrevocable election for the taxable year ending MM DD YYYY to:

(CHECK ONLY ONE BOX)

☐ Claim the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4 (for the taxable year mentioned above);

OR

☐ Pass the credit for solar hot water heater plumbing stub outs and electric vehicle recharge outlets as shown on Part II, line 4 (for the taxable year mentioned above) through to its shareholders.

Signature

Title

Date

If passing the credit through to the shareholders, complete lines 7 through 10 separately for each shareholder.

Furnish each shareholder with a copy of pages 1, 2 and 3 of Form 319.

7 Name of shareholder _____

8 Shareholder's TIN _____

9 Shareholder's share of the amount on Part I, line 3

9		00
---	--	----

10 Shareholder's share of the amount on Part II, line 4

10		00
----	--	----

Name (as shown on page 1)	TIN
BALANCE DUE	400-00-7509

Part IV Partner's Share of Credit

Complete lines 11 through 14 separately for each partner.

Furnish each partner with a copy of pages 1, 2 and 3 of Form 319.

11 Name of partner _____

12 Partner's TIN _____

13 Partner's share of the amount on Part I, line 3

13		00
----	--	----

14 Partner's share of the amount on Part II, line 4

14		00
----	--	----

Part V Available Credit Carryover for Taxpayer as Builder of House or Dwelling Unit

		(a)	(b)	(c)	(d)	(e)	(f)
15	Taxable year						
16	Original credit amount						
17	Amount previously used						
18	Tentative carryover - subtract line 17 from line 16						
19	Amount transferred - enter total amount from Form(s) 319-2, column (e)						
20	Available carryover - subtract line 19 from line 18						
21	Total available carryover						

Name (as shown on page 1)	TIN
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Part VI Available Credit Carryover for Taxpayer as Purchaser or Transferee of House or Dwelling Unit

	(a) Taxable year	(b) Original credit amount	(c) Amount previously used	(d) Available carryover - Subtract column (c) from column (b)
22				
23				
24				
25				
26				
27	Total available carryover			

Part VII Total Available Credit

- 28** Current year's credit for taxpayer that built the house or dwelling unit.
Individuals, corporations, exempt organizations with UBTI, or S corporations – enter the amount from Part I, line 3.
S corporation shareholders – enter the amount from Part III, line 9.
Partners of a partnership – enter the amount from Part IV, line 13
- 29** Current year's credit for purchaser or transferee of house or dwelling unit.
Individuals, corporations, exempt organizations with UBTI, and S corporations – enter the amount from Part II, line 4.
S corporation shareholders – enter the amount from Part III, line 10.
Partners of a partnership – enter the amount from Part IV, line 14
- 30** Available credit carryover for taxpayer as builder of house or dwelling unit – enter the amount from Part V,
line 21, column (f)
- 31** Available credit carryover for taxpayer as purchaser or transferee of house or dwelling unit – enter the amount
from Part VI, line 27, column (d)
- 32 Total available credit.** Add lines 28, 29, 30, and 31. Corporations, exempt organizations with UBTI, and
S corporations – enter total here and on Form 300, Part I, line 7. Individuals – enter total here and
on Form 301, Part I, line 10

28		00
29		00
30		00
31		00
32		00

If the taxpayer has made qualifying installations in more than 12 houses or dwelling units, complete additional Form(s) 319-1. (a) House or Dwelling Unit Address		(b) Number of Stub Outs Installed	(c) Allowable Cost - lesser of actual installation cost or \$75	(d) Total Allowable Stub Out Cost - multiply column (b) by column (c)	(e) Number of Recharge Outlets Installed	(f) Allowable Cost - lesser of actual installation cost or \$75	(g) Total Allowable Recharge Outlet Cost - multiply column (e) by column (f)	(h) Total Allowable Credit for House or Dwelling Unit - add columns (d) and (g)
1 56 W VIRGINIA AVE TUCSON AZ 85702		1	75	75	2	75	150	225
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13 Total - Add lines 1 through 12. Enter the total here.		1	75	75	2	75	150	225

Name: BALANCE DUE TIN: 400-00-7509

If the taxpayer is transferring the tax credit for more than 12 houses or dwelling units, complete additional Form(s) 319-2.	(b)	(c)	(d)	(e)	(f)
(a) House or Dwelling Unit Address	Name(s) of Purchaser or Transferee	Current Taxable Year's Credit Transferred - amount for house or dwelling unit from column (h) of 2013 Form(s) 319-1	Credit Transfer for Prior Taxable Year Ending - list taxable year in which the taxpayer made the qualifying installations	Amount of Prior Taxable Year Credit Transferred for House or Dwelling Unit - amount from column (h) of the Form 319-1 filed for the taxable year listed in column (d)	Total Credit Transfers - add columns (c) and (e). Enter the total.
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13 Total - Add lines 1 through 12. Enter the total here.					

Name: _____

TIN: _____

BALANCE DUE

400-00-7509

Credits for Healthy Forest Enterprises

2013

For the calendar year 2013 or fiscal year beginning 1M1D12013 and ending 1M1D120YY.**All healthy forest credit forms must be attached to your return.****All businesses must be certified by the Arizona Commerce Authority and submit a copy of the certification to the Department of Revenue for approval before using the certification for the purpose of any tax incentive.**

Name(s) as shown on Form 140, 140PY, 140NR, 140X, 99T, 120, 120A, 120S, 120X or 165

BALANCE DUE

Social security or employer identification number

400-00-7509

Part I Business Information

- 1 Name of Healthy Forest Enterprise: ORWELLIAN TERMINOLOGY
- 2 Employer identification number: 12-3834831
- 3 Is this taxable year being filed under a sixty month certification? ☐ Yes ☐ No
- 4 Check one box to indicate the year this form represents for claiming the employment credit under A.R.S. §§ 43-1076 or 43-1162:
☐ First Year ☒ Second Year ☐ Third Year ☐ Fourth Year ☐ Fifth Year ☐ Sixth Year or more
- 5 Check one box to indicate the year this form represents for claiming the training credit under A.R.S. §§ 43-1076.01 or 43-1162.01:
☐ First Year ☒ Second Year ☐ Third Year ☐ Fourth Year ☐ Fifth Year ☐ Sixth Year or more

Part II Average Number of Full-Time Employees

6 Average number of full-time employees in the healthy forest enterprise during the current taxable year	6	2
7 Average number of full-time employees in the healthy forest enterprise during the immediately preceding taxable year.....	7	1
8 Net increase in average number of full-time employees – subtract line 7 from line 6	8	1

Part III Net Increase in Qualified Employment Positions

9 Total number of filled, qualified employment positions created in the current year	9	2
If this taxable year is being filed under a twelve month certification, the business must create at least <u>three</u> new qualified employment positions in the first taxable year in which the credit is claimed.		
10 Net increase in average number of full-time employees – enter the number from Part II, line 8.....	10	1
11 Net increase in qualified employment positions for this healthy forest enterprise – enter the lesser of line 9 or line 10.....	11	1

Part IV Limitation on Number of Qualified Employment Positions

12 Maximum number of filled, qualified employment positions on which a credit may be calculated	12	200
13 Maximum number of new qualified employment positions on which you may claim the credit – enter the lesser of line 11 or line 12.....	13	1

Continued on page 2 →

Part V Employment Credit Calculation

		(a) Number of qualifying employees	(b) Qualifying wages	(c) Percentage	(d) Allowable credit
14	Qualified new employees	1	1,600	25%	400
15	Previously qualified employees in the second year of continuous employment	1	1,500	33 1/3%	500
16	Previously qualified employees in the third year of continuous employment			50%	
17	Totals	2			900

Part VI Training Credit Calculation

NOTE: No third year credits are available for the training credit for tax year 2013.

Do not enter a number or amount on line 20 in Part VI.

		(a) Number of qualifying employees	(b) Net training and certifying costs
18	Qualified new employees		
19	Previously qualified employees in the second year of continuous employment		
20	Previously qualified employees in the third year of continuous employment		
21	Totals		

Part VII Recapture of the Employment Credit

22	Taxable year in which the certification of the business as a healthy forest enterprise was revoked or terminated	22	
23	First taxable year in which the employment credit for healthy forest enterprises was allowed.....	23	
24	Number of years between when the employment credit was first allowed and when the certification was revoked or terminated	24	
25	Enter percent based on the number of years entered on line 24 – see instructions.....	25	%
26	Full amount of all employment credits previously allowed	26	00
27	Recapture of employment credit for healthy forest enterprises. Multiply line 26 by the percentage on line 25	27	00

Part VIII Recapture of the Training Credit

28	Taxable year in which the certification of the business as a healthy forest enterprise was revoked or terminated	28	
29	First taxable year in which the training credit for healthy forest enterprises was allowed	29	
30	Number of years between when the training credit was first allowed and when the certification was revoked or terminated	30	
31	Enter percent based on the number of years entered on line 30 – see instructions.....	31	%
32	Full amount of all training credits previously allowed.....	32	00
33	Total recapture of training credit for healthy forest enterprises. Multiply line 32 by the percentage on line 31.....	33	00

Continued on page 3 →

Part IX S Corporation Credit Elections and Shareholder's Share of Credits and Credit Recaptures

- 34

The S corporation has made an irrevocable election for the taxable year ending M M D D Y Y Y Y to:

(CHECK ONLY ONE BOX)

☐ Claim the employment credit for healthy forest enterprises, as shown on Part V, line 17, column (d) (for the taxable year mentioned above);

OR

☐ Pass the employment credit for healthy forest enterprises, as shown on Part V, line 17, column (d) (for the taxable year mentioned above) through to its shareholders.

Signature _____

Title _____

Date _____

- 35

The S corporation has made an irrevocable election for the taxable year ending M M D D Y Y Y Y to:

(CHECK ONLY ONE BOX)

☐ Claim the training credit for healthy forest enterprises, as shown on Part VI, line 21, column (b) (for the taxable year mentioned above);

OR

☐ Pass the training credit for healthy forest enterprises, as shown on Part VI, line 21, column (b) (for the taxable year mentioned above) through to its shareholders.

Signature _____

Title _____

Date _____

- If passing the employment credit through to the shareholders, complete lines 36 through 38 separately for each shareholder.
- If passing the training credit through to the shareholders, complete lines 36, 37 and 39 separately for each shareholder.
- If passing the employment credit recapture through to the shareholders, complete line 40 separately for each shareholder.
- If passing the training credit recapture through to the shareholders, complete line 41 separately for each shareholder.
- Furnish each shareholder with a copy of pages 1 through 5 of Form 332.

- 36
- Name of shareholder: _____
- 37
- Shareholder's TIN: _____

38	Shareholder's share of the amount of <u>employment</u> credit on Part V, line 17, column (d)	38		00
39	Shareholder's share of the amount of <u>training</u> credit on Part VI, line 21, column (b)	39		00
40	Shareholder's share of the <u>employment</u> credit recapture from Part VII, line 27	40		00
41	Shareholder's share of the <u>training</u> credit recapture from Part VIII, line 33	41		00

Part X Partner's Share of Credits and Credit Recaptures

- Complete lines 42 through 45, as applicable, separately for each partner.
- If passing credit recapture through to the partners, complete line 46 and/or line 47, as applicable, separately for each partner.
- Furnish each partner with a copy of pages 1 through 5 of Form 332.

- 42
- Name of partner _____
- 43
- Partner's TIN _____

44	Partner's share of the amount of <u>employment</u> credit on Part V, line 17, column (d)	44		00
45	Partner's share of the amount of <u>training</u> credit on Part VI, line 21, column (b)	45		00
46	Partner's share of the <u>employment</u> credit recapture from Part VII, line 27	46		00
47	Partner's share of the <u>training</u> credit recapture from Part VIII, line 33	47		00

Continued on page 4 ➔

Part XI Recapture Summary for Employment Credit

48 Enter the taxable year(s) in which you took an employment credit or credit carryover for the disqualified healthy forest enterprise _____			
49 Enter the total amount of employment credit originally allowable for the disqualified healthy forest enterprise	49		00
50 Enter the total amount of the employment credit to be recaptured • Individuals, corporations, exempt organizations with UBTI, and S corporations – enter the amount from Part VII, line 27. • S corporation shareholders – enter the amount from Part IX, line 40. • Partners of a partnership – enter the amount from Part X, line 46.	50		00
51 Subtract line 50 from line 49 and enter the difference. This is the amount of employment credit allowable for the disqualified healthy forest enterprise	51		00
52 Amount of employment credit on line 49 that you have claimed on prior years' returns.....	52		00
53 Subtract line 52 from line 51 and enter the difference	53		00

If the difference is a positive number, that is the amount of employment credit carryover remaining that you may use in future taxable years. Enter this positive number in Part XIII, column (d), on the line for the year in which the disqualified employment credit arose.

If the difference is a negative number, that is the amount of credit you must recapture. If a negative number, enter "zero" in Part XIII, column (d), on the line for the year in which the disqualified employment credit arose.

- Corporations, exempt organizations with UBTI, and S corporations, also enter this amount as a positive number on Form 300, Part II, line 26.
- Individuals, also enter this amount as a positive number on Form 301, Part II, line 33.

Part XII Recapture Summary for Training Credit

54 Enter the taxable year(s) in which you took a training credit or credit carryover for the disqualified healthy forest enterprise _____			
55 Enter the total amount of training credit originally allowable for the disqualified healthy forest enterprise	55		00
56 Enter the total amount of the training credit to be recaptured • Individuals, corporations, exempt organizations with UBTI, and S corporations – enter the amount from Part VIII, line 33. • S corporation shareholders – enter the amount from Part IX, line 41. • Partners of a partnership – enter the amount from Part X, line 47.	56		00
57 Subtract line 56 from line 55 and enter the difference. This is the amount of training credit allowable for the disqualified healthy forest enterprise	57		00
58 Amount of credit on line 55 that you have claimed on prior years' returns	58		00
59 Subtract line 58 from line 57 and enter the difference	59		00

If the difference is a positive number, that is the amount of training credit carryover remaining that you may use in future taxable years. Enter this positive number in Part XIV, column (d), on the line for the year in which the disqualified training credit arose.

If the difference is a negative number, that is the amount of training credit you must recapture. If a negative number, enter "zero" in Part XIV, column (d), on the line for the year in which the disqualified training credit arose.

- Corporations, exempt organizations with UBTI, and S corporations, also enter this amount as a positive number on Form 300, Part II, line 26.
- Individuals, also enter this amount as a positive number on Form 301, Part II, line 33.

Continued on page 5 ➔

Part XIII Available Employment Credit Carryover

	(a) Taxable year	(b) Original credit amount	(c) Amount previously used	(d) Available credit carryover - subtract column (c) from column (b)
60				
61				
62				
63				
64				
65	Total available carryover			

Part XIV Available Training Credit Carryover

	(a) Taxable year	(b) Original credit amount	(c) Amount previously used	(d) Available credit carryover - subtract column (c) from column (b)
66				
67				
68				
69				
70				
71	Total available carryover			

Part XV Total Available Credit

72 Current year's employment credit..... • Individuals, corporations, exempt organizations with UBTI, or S corporations – enter the amount from Part V, line 17, column (d). • S corporation shareholders – enter the amount from Part IX, line 38. • Partners of a partnership – enter the amount from Part X, line 44.	72	900	00
73 Current year's training credit..... • Individuals, corporations, exempt organizations with UBTI, or S corporations – enter the amount from Part VI, line 21, column (b). • S corporation shareholders – enter the amount from Part IX, line 39. • Partners of a partnership – enter the amount from Part X, line 45.	73		00
74 Available employment credit carryover from Part XIII, line 65, column (d)	74		00
75 Available training credit carryover from Part XIV, line 71, column (d)	75		00
76 Total available credit. Add lines 72 through 75..... • Corporations, exempt organizations with UBTI, and S corporations – enter total here and on Form 300, Part I, line 11. • Individuals – enter total here and on Form 301, Part I, line 17.	76	900	00

Form 332-1 (2013) Qualified Employees of Healthy Forest Enterprise

Complete a Form 332-1 for each qualified employee of the Healthy Forest Enterprise. See instructions for Form 332-1 (included with Instructions for Form 332, page 3) about providing the requested information in an alternative format.

1 Employee name: MARGARET THATCHER

2 Employee's taxpayer identification number (TIN): 189-81-1989

3 Did employee reside in Arizona on date of hire? ☒ Yes ☐ No

4 Brief description of employee's job duties:
CUTS DOWN TREES AFFECTED BY BARK BEETLE INFESTATION

5 Current date of employment:
02/02/2006

6 If employee was previously employed by the business, list the previous date of employment. (See instructions.)

7a Is the employee in a permanent full time position? ☒ Yes ☐ No

7b If the answer to line 7a is "Yes", list the number of hours the employee actually worked during the taxable year:
2500

7c If the answer to line 7b is less than 1550 hours annually, explain:

8 Employee's annual compensation for the taxable year	\$	1,500	00
9a Total cost of health insurance provided by employer for employee. (See instructions.)	\$		00
9b Total cost of health insurance for employee paid by employer. (See instructions.)	\$		00

10 Is this employee in a new qualified employment position? ☐ Yes ☒ No

11 Check only one box: ☐ First year employee ☒ Second year employee ☐ Third year employee

Form 332-1 (2013)
Qualified Employees of Healthy Forest Enterprise

Complete a Form 332-1 for each qualified employee of the Healthy Forest Enterprise. See instructions for Form 332-1 (included with Instructions for Form 332, page 3) about providing the requested information in an alternative format.

1 Employee name: JOHN THATCHER

2 Employee's taxpayer identification number (TIN): 189-98-7441

3 Did employee reside in Arizona on date of hire? ☒ Yes ☐ No

4 Brief description of employee's job duties:
PLANTS NEW TREES

5 Current date of employment:
02/02/2007

6 If employee was previously employed by the business, list the previous date of employment. (See instructions.)

7a Is the employee in a permanent full time position? ☒ Yes ☐ No

7b If the answer to line 7a is "Yes", list the number of hours the employee actually worked during the taxable year:
2500

7c If the answer to line 7b is less than 1550 hours annually, explain:

8 Employee's annual compensation for the taxable year	\$	1,600	00
9a Total cost of health insurance provided by employer for employee. (See instructions.)	\$		00
9b Total cost of health insurance for employee paid by employer. (See instructions.)	\$		00

10 Is this employee in a new qualified employment position? ☐ Yes ☒ No

11 Check only one box: ☒ First year employee ☐ Second year employee ☐ Third year employee

Form 332-2 (2013)
Qualified Employees for Which You are Taking the Employment Credit

If you have more than 10 qualified employees, complete additional schedules.

(a) Employee name	(b) Social Security Number	(c) Year of Employee <i>Check the appropriate box. This employee is:</i>			(d) Total Wages Paid to the Employee during the Current Tax Year	(e) Maximum Allowable Wages <i>Enter the lesser of column (d) or the maximum allowed below</i>		
		1st year employee (c)1	2nd year employee (c)2	3rd year employee (c)3		year 1 \$2,000 (e)1	year 2 \$3,000 (e)2	year 3 \$3,000 (e)3
1 MARGARET THATCHER	189-81-1989		X		1,500		1,500	
2 JOHN THATCHER	189-98-7441	X			1,600	1,600		
3								
4								
5								
6								
7								
8								
9								
10								
11 Total - Add lines 1 through 10. Enter the total here.....		1	1			1,600	1,500	

Form 332-3 (2013)
Qualified Employees for Which You are Taking the Training Credit

If you have more than 10 qualified employees, complete additional schedules.

(a)	(b)	(c) Year of Employee			(d)	(e) Maximum Allowable Expenses		
Employee name	Social Security Number	<i>Check the appropriate box. This employee is:</i>			Net Cost of Training and Certifying the Employee during the Current Tax Year	<i>Enter the lesser of column (d) or the maximum allowed below</i>		
		1st year employee (c)1	2nd year employee (c)2	3rd year employee (c)3		year 1 \$3,000 (e)1	year 2 \$3,000 (e)2	year 3 \$3,000 (e)3
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11 Total - Add lines 1 through 10. Enter the total here.....								